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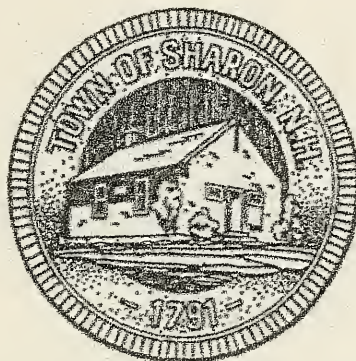
Annual Report
The Town of Sharon, New Hampshire
For the Year Ending
December 31, 2001





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Annual Reports

For the Town of

SHARON

NEW HAMPSHIRE

For the Year Ending

December 31, 2001

Web Page
Http://www.sharonnh.org

We are very happy to introduce our new web page for the Town of Sharon. Through the efforts of our Deputy Moderator and Town Volunteer, Rory Goff we have a great place for you to access Town information. We will work over the next year to keep the page up to date and we hope to be adding to it as time goes by. Please give us your suggestions. There is capability to email various town officers. Take a minute and give us a visit.

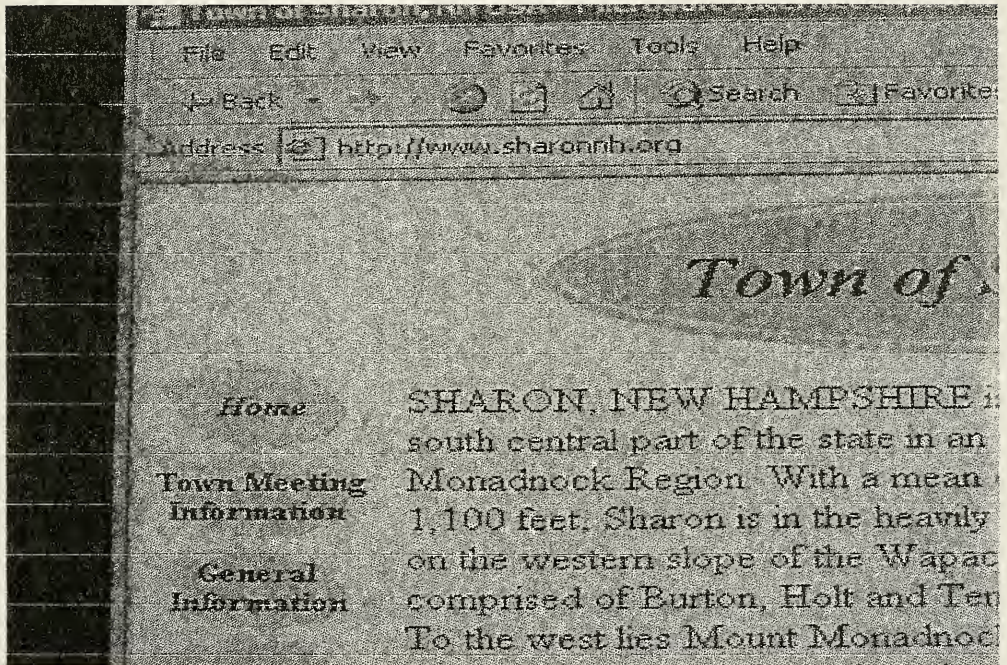


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TOWN OFFICERS

MODERATOR-2 YEARS

Hampton Howard
Rory Goff, Deputy

Term Expires 2002
Appointed

SELECTMEN-3 YEARS

H. Peet Rapp
Chester Bowles, Chairman
Will Fenno

Term Expires 2002
Term Expires 2003
Term Expires 2004

SELECTMEN'S ASSISTANT

Dana Hadley

Appointed

TOWN CLERK-1 YEAR

Linda Paris
Robert Lambert-Deputy Town Clerk

Term Expires 2002
Appointed

TREASURER

Daniel Claff

Term Expires 2002

TAX COLLECTOR

Sally Dermody
Sharon Donoway-Deputy

Appointed
Appointed

TRUSTEE OF THE TRUST FUNDS-1 YEAR

Patricia Boyd
Patricia Jacobson
John MacEachran

Term Expires 2002
Term Expires 2002
Term Expires 2002

SUPERVISORS OF THE CHECKLIST-6 YEARS

Susan Bowles	Term Expires 2006
Diane Callahan	Term Expires 2005
Heather Robinson	Term Expires 2002

PLANNING BOARD-APPOINTED

Floyd Backes	Term Expires 2002
Robert Boyd	Term Expires 2003
Kristopher Calnan	Term Expires 2004
Daniel Claff	Term Expires 2002
Mitchell Coll	Term Expires 2002
Karen DeBonis	Term Expires 2003
John MacEachran	Term Expires 2003

BOARD OF ADJUSTMENT-APPOINTED

Diane Callahan	Term Expires 2002
Richard Dufresne	Term Expires 2002
Harry Dermody	Term Expires 2002
Charles Johnson	Term Expires 2002

CONSERVATION COMMISSION-APPOINTED

Donald Burgess	Term Expires 2003
Selina Chiquoine	Term Expires 2003
Karen DeBonis	Term Expires 2004
Will Fenno	Ex-Officio
Gina Goff	Term Expires 2004
Kenneth Callahan	Term Expires 2004
Elizabeth LaRose	Term Expires 2003

HEALTH OFFICER

Will Fenno, M.D.	Appointed
------------------	-----------

ROAD AGENT

Peter Paris	Appointed
-------------	-----------

BUILDING INSPECTOR

Timothy Grosbeck	Appointed
------------------	-----------

SCHOOL BOARD REPRESENTATIVE

Maureen MacAdam	Term Expires 2003*
Kenneth Young	Appointed

FOREST FIRE WARDEN

Kenneth Callahan	Appointed
Peter Paris-Deputy Fire Warden	
Barry Rhodes-Deputy Fire Warden	

EMERGENCY MANAGEMENT DIRECTOR

Barry Rhodes	Appointed
--------------	-----------

TRAFFIC SAFETY COMMITTEE

Patricia Boyd	Appointed
Daniel Claff	Appointed
Harry Dermody	Appointed
Peter Paris	Appointed
Anne Sullivan	Appointed
H. Peet Rapp	Ex-Officio

TOWN OF SHARON, NEW HAMPSHIRE

TOWN WARRANT

To the inhabitants of the Town of Sharon, New Hampshire, in the County of Hillsborough, qualified to vote in Town affairs:

You are hereby notified to meet in the Sharon Arts Center in said Town on Tuesday, March 12, 2002 at 11:00 in the forenoon to ballot for Town Officers, and other questions required by law to be decided by ballot. The polls will be closed at 7:00 PM. The business meeting will start at 7:30 PM on the same date at the Sharon Arts Center.

ARTICLE 1. To choose all necessary Town Officers for the year ensuing.

ARTICLE 2. To see if the Town will vote to set the following amounts which shall be paid to the Town Officers for their services, or take any action relative thereto:

COMPENSATION SCHEDULE

Selectmen	\$1,500 per year Plus \$1,200 expenses
Selectmen's Assistant	\$15 per hour
Town Clerk	\$1,500 per year plus fees
Deputy Town Clerk	\$500 per year
Collector of Taxes	\$2,500 per year plus fees
Deputy Collector of Taxes	\$500 per year
Treasurer	\$1,500 per year
Trustee of Trust Funds	\$50 per year
Moderator	\$40 per session
Deputy Moderator	\$7 per hour
Supervisors of the Checklist	\$7 per hour
Fire Warden	\$100 per year
Building Site Inspector	\$75 per permit issued
Emergency Management Director	\$500 per year

ARTICLE 3. To see if the Town will vote to raise and appropriate the following sums of money for the purposes specified, or take any action relative thereto:

ACCOUNT	DEPARTMENT	Amount
4130	Executive.....	\$8,150
4140	Election and Registration.....	7,700
4150	Financial Administration.....	19,300
4153	Legal Expenses.....	1,000
4191	Planning and Zoning.....	4,000
4194	General Government Building.....	1,800
4195	Cemeteries.....	700
4196	Insurance.....	1600
4220	Fire.....	22,000
4240	Building Inspection.....	500
4290	Emergency Management.....	700
4300	Highways.....	59,000
4316	Street Lighting.....	300
4324	Solid Waste Disposal.....	24,000
4414	Animal Control.....	250
4415	Health Agencies.....	850
4442	Welfare.....	1,500
4550	Library.....	4,500
4619	Conservation Commission.....	700
4723	Interest on Tax Anticipation.....	300

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of \$5000 for the future revaluation of the Town and place the said sum in Account 4915, a Capital Reserve Fund previously established for said purpose, or take any action relative thereto. The Selectmen recommend this article.

ARTICLE 5. Shall the Town approve delegating the duties and responsibilities of the cemetery trustees to the Board of Selectmen. The Selectmen recommend this article.

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of \$10,000 to be placed in the Town Office Building Fund, Account 4913.1 previously established, or take any action relative thereto. The Selectmen recommend this article.

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of \$10,000 to be placed in the Town Bridge Fund, Account 4913.2 previously established, or take any action relative thereto. The Selectmen recommend this article.

ARTICLE 8. To see if the Town will vote (1) to establish a capital reserve fund under the provisions of RSA 35:1 for the purpose of funding road repairs in future years. (2) to vote to raise and appropriate the sum of \$5,000 to be placed in such a reserve fund, and (3) to designate the Selectmen as agents to expend, or take any action relative thereto. The Selectmen recommend this article.

ARTICLE 9. To see if the Town will vote (1) to establish a capital reserve fund under the provisions of RSA 35:1 for the purpose of building a Town Highway Department storage building, on lands currently owned or purchased by the Town. (2) to vote to raise and appropriate the sum of \$10,000 to be placed in such a reserve fund, and (3) to designate the Selectmen as agents to expend, or take any action relative thereto. The Selectmen recommend this article. (Expenditures for acquisition of land shall be authorized by a majority vote at a regular or special town meeting.)

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of \$7500 for random weekly highway patrols of Town roads and highways, by contracted law enforcement officials. The Selectmen recommend this article.

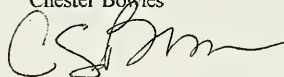
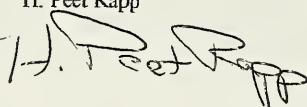
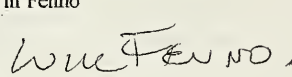
ARTICLE 11 To see if the Town will vote to deposit 100% of revenues collected pursuant to RSA 79-A (land use tax) in the Conservation fund in accordance with RSA36-A:5 III as authorized by RSA 79:A:25:II. The Selectmen recommend this article.

ARTICLE 12. To see if the Town will vote raise and appropriate the sum of \$3,000 to be placed in the Conservation Fund, Account 1007.2, or take any action relative thereto. The Selectmen recommend this article.

ARTICLE 13. To transact any other business which legally shall come before this meeting.

Given under our hand and seals at said Sharon, this 25th day of February 2002

Selectmen:

Chester Bowles	H. Peet Rapp	Will Fenno
		

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397



BUDGET OF THE TOWN/CITY

OF: Sharon

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2002 to December 31, 2002

or Fiscal Year From _____ to _____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.

Hold at least one public hearing on this budget.

When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the above address.

This is to certify that this budget was posted with the warrant on the (date) February 25, 2002

GOVERNING BODY (SELECTMEN)

Please sign in ink.

[Signature]
[Signature]
[Signature]

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)

GENERAL GOVERNMENT

XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX

4130-4139	Executive	3	9150	7421	8150	
4140-4149	Election, Reg. & Vital Statistics	3	4150	6670	7700	
4150-4151	Financial Administration	3	12000	21022	19300	
4152	Revaluation of Property					
4153	Legal Expense	3	1000	593	1000	
4155-4159	Personnel Administration					
4191-4193	Planning & Zoning	3	5000	2443	4000	
4194	General Government Buildings	3	500	839	1800	
4195	Cemeteries	3	500	715	700	
4196	Insurance	3	1600	1546	1600	
4197	Advertising & Regional Assoc.					
4199	Other General Government					

PUBLIC SAFETY

XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX

4210-4214	Police					
4215-4219	Ambulance					
4220-4229	Fire	3	21000	21294	22000	
4240-4249	Building Inspection	3	500	450	500	
4290-4298	Emergency Management	3	700	761	700	
4299	Other (Including Communications)					

AIRPORT/AVIATION CENTER

XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX

4301-4309	Airport Operations					
-----------	--------------------	--	--	--	--	--

HIGHWAYS & STREETS

XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX

4311	Administration	3	7000	9744	9000	
4312	Highways & Streets	3	40000	32086	45000	
4313	Bridges	3	5000	6493	5000	
4316	Street Lighting	3	300	223	300	
4319	Other					

SANITATION

XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX

4321	Administration					
4323	Solid Waste Collection					
4324	Solid Waste Disposal	3	23434	23434	24000	
4325	Solid Waste Clean-up					

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)
	SANITATION cont.		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4326-4329	Sewage Coll. & Disposal & Other					
	WATER DISTRIBUTION & TREATMENT		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4331	Administration					
4332	Water Services					
4335-4339	Water Treatment, Conserv. & Other					
	ELECTRIC		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4351-4352	Admin. and Generation					
4353	Purchase Costs					
4354	Electric Equipment Maintenance					
4359	Other Electric Costs					
	HEALTH		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4411	Administration					
4414	Pest Control	3	250	150	250	
4415-4419	Health Agencies & Hosp. & Other	3	851	518	850	
	WELFARE		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
441-4442	Administration & Direct Assist.	3	1500	341	1500	
4444	Intergovernmental Welfare Pymnts					
445-4449	Vendor Payments & Other					
	CULTURE & RECREATION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4520-4529	Parks & Recreation					
4550-4559	Library	3	4500	4550	4500	
4583	Patriotic Purposes					
4589	Other Culture & Recreation					
	CONSERVATION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4611-4612	Admin. & Purch. of Nat. Resources					
4619	Other Conservation	3	525	525	700	
4631-4632	REDEVELOPMNT & HOUSING					
4651-4659	ECONOMIC DEVELOPMENT					
	DEBT SERVICE		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4711	Princ.- Long Term Bonds & Notes					
4721	Interest-Long Term Bonds & Notes					
4723	Int. on Tax Anticipation Notes		300	0	300	

1	2	3	4	5	6	7
PURPOSE OF APPROPRIATIONS	WARR.	Appropriations	Actual	APPROPRIATIONS	APPROPRIATIONS	
Acct.#	(RSA 32:3,V)	ART.#	Prior Year As	Expenditures	ENSUING FY	ENSUING FY
			Approved by DRA	Prior Year	(RECOMMENDED)	(NOT RECOMMENDED)

DEBT SERVICE cont.		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4790-4799	Other Debt Service					
CAPITAL OUTLAY		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4901	Land					
4902	Machinery, Vehicles & Equipment					
4903	Buildings					
4909	Improvements Other Than Bldgs.					
OPERATING TRANSFERS OUT		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Enterprise Fund					
	Sewer-					
	Water-					
	Electric-					
	Airport-					
4915	To Capital Reserve Fund	7-6-12	20250	20250		
4916	To Exp.Tr.Fund-except #4917					
4917	To Health Maint. Trust Funds					
4918	To Nonexpendable Trust Funds					
4919	To Agency Funds					
SUBTOTAL 1					158850	

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount	Acct. #	Warr. Art. #	Amount

****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3, VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)
4913.1	Town Hall-Cap.Res.	6	10000	10000	10000	
4915	Revaluation	6	250	250	5000	
4913.2	Bridge-Cap.Res.	12	10000	10000	10000	
4913.3	Town Highway Storage ⁸				10000	
4913.4	Future Hwy Upgrade	9			5000	
SUBTOTAL 2 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX	40000	XXXXXXXXXX

****INDIVIDUAL WARRANT ARTICLES****

"Individual" warrant articles are not necessarily the same as "special warrant articles". Individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)
210	Highway Safety	10	3900	4571	7500	
919	Conservation Fd.	12				3000
SUBTOTAL 3 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX	7500	XXXXXXXXXX

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR
TAXES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes			2000	
3180	Resident Taxes				
3185	Timber Taxes		2000	3630	3500
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		1500	2795	1500
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
3188	Excavation Activity Tax				
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		55000	56,547	50000
3230	Building Permits		300	225	600
3290	Other Licenses, Permits & Fees		1200	668	700
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		8000	1665	2000
3352	Meals & Rooms Tax Distribution			9381	10000
3353	Highway Block Grant		15000	16141	15000
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		200	245	200
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)			74	75
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments				
3409	Other Charges				
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property				
3502	Interest on Investments		7500	9727	12000
3503-3509	Other				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR

INTERFUND OPERATING TRANSFERS IN

XXXXXXXXXX

XXXXXXXXXX

XXXXXXXXXX

3912	From Special Revenue Funds				
3913	From Capital Projects Funds				
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Agency Funds				

OTHER FINANCING SOURCES

XXXXXXXXXX

XXXXXXXXXX

XXXXXXXXXX

3934	Proc. from Long Term Bonds & Notes				
	Amts VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS					

BUDGET SUMMARY

SUBTOTAL 1 Appropriations Recommended (from page 4)	158850
SUBTOTAL 2 Special Warrant Articles Recommended (from page 5)	40000
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 5)	7500
TOTAL Appropriations Recommended	206350
Less: Amount of Estimated Revenues & Credits (from above, column 6)	95575
Estimated Amount of Taxes to be Raised	110775

Vachon, Clukay & Co., PC

Certified Public Accountants

.45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070
FAX: 622-1452

March 1, 2001

To the Board of Selectmen
Town of Sharon, New Hampshire

We have audited the general purpose financial statements of the Town of Sharon, New Hampshire as of and for the year ended December 31, 2000, and have issued our report thereon dated March 1, 2001.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Town of Sharon, New Hampshire is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Town of Sharon, New Hampshire for the year ended December 31, 2000, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to

the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the Board of Selectmen. However, this report is a matter of public record, and its distribution is not limited.

Nelson, Chalmers & Co., PC

TOWN OF SHARON, NEW HAMPSHIRE

Financial Statements

December 31, 2000

and

Independent Auditor's Report

TOWN OF SHARON, NEW HAMPSHIRE

FINANCIAL STATEMENTS

December 31, 2000

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Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070
FAX: 622-1452

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Sharon, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Sharon, New Hampshire as of and for the year ended December 31, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of Town officials. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Town officials, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As more fully described in Note 1, the general purpose financial statements referred to above do not include the financial statements of the General Fixed Asset Account Group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

As described in Note 1, the Town has recognized tax revenues in its General Fund which were not received in cash within sixty days of year end as required by generally accepted accounting principles (GASB Interpretation 3). Town officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the General Fund balance by an amount which is indeterminable due to the timing of this engagement, would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the effect on the general purpose financial statements of the omission described in the third paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Sharon, New Hampshire as of December 31, 2000 and the results of its operations and the cash flows of its non-expendable trust funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Sharon, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Watson, Clarke & Co., PC

March 1, 2001

EXHIBIT A
TOWN OF SHARON, NEW HAMPSHIRE
 Combined Balance Sheet - All Fund Types
 December 31, 2000

	Governmental Fund Type	Fiduciary Fund Types	Totals (Memorandum Only)	
	<u>General</u>	<u>Trust Funds</u>	<u>2000</u>	<u>1999</u>
ASSETS				
Cash	\$ 290,098	\$ 23,704	\$ 313,802	\$ 241,128
Investments		137,724	137,724	141,030
Receivables:				
Taxes	26,950		26,950	31,812
Accrued interest receivable			-	329
Due from other funds		9,924	9,924	9,924
Total Assets	<u>\$ 317,048</u>	<u>\$ 171,352</u>	<u>\$ 488,400</u>	<u>\$ 424,223</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 44,877		\$ 44,877	\$ 5,657
Due to other governments	164,869		164,869	162,297
Due to other funds	9,924		9,924	9,924
Total Liabilities	<u>219,670</u>	<u>\$ -</u>	<u>219,670</u>	<u>177,878</u>
Fund Balances:				
Reserved:				
Reserved for endowments		34,450	34,450	34,450
Reserved for conservation	7,521		7,521	7,308
Unreserved:				
Designated		110,809	110,809	96,522
Undesignated	89,857	26,093	115,950	108,065
Total Fund Balances	<u>97,378</u>	<u>171,352</u>	<u>268,730</u>	<u>246,345</u>
Total Liabilities and Fund Balances	<u>\$ 317,048</u>	<u>\$ 171,352</u>	<u>\$ 488,400</u>	<u>\$ 424,223</u>

See notes to financial statements

EXHIBIT B

TOWN OF SHARON, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental Fund Types

December 31, 2000

	Governmental <u>Fund Types</u>	Fiduciary <u>Fund Types</u> Expendable	<u>Totals</u> (Memorandum Only) For the Years Ended	
	<u>General</u>	<u>Trust Funds</u>	<u>2000</u>	<u>1999</u>
Revenues:				
Taxes	\$ 92,616		\$ 92,616	\$ 82,811
Licenses and permits	55,646		55,646	51,792
Intergovernmental revenues	26,828		26,828	34,908
Miscellaneous revenues	8,964	\$ 4,037	13,001	13,510
Total Revenues	<u>184,054</u>	<u>4,037</u>	<u>188,091</u>	<u>183,021</u>
Expenditures:				
Current:				
General government	31,058		31,058	25,724
Public safety	21,905		21,905	17,273
Highways and streets	36,346		36,346	36,470
Health and welfare	518		518	966
Sanitation	23,434		23,434	28,884
Culture and recreation	3,737		3,737	4,474
Capital outlay	52,174		52,174	38,500
Total Expenditures	<u>169,172</u>	<u>-</u>	<u>169,172</u>	<u>152,291</u>
Excess of Revenues Over Expenditures	<u>14,882</u>	<u>4,037</u>	<u>18,919</u>	<u>30,730</u>
Other Financing Sources (Uses):				
Operating transfers in		10,250	10,250	10,250
Operating transfers out	(10,250)		(10,250)	(10,250)
Total Other Financing Sources (Uses)	<u>(10,250)</u>	<u>10,250</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	4,632	14,287	18,919	30,730
Fund Balances - January 1	<u>92,746</u>	<u>96,522</u>	<u>189,268</u>	<u>158,538</u>
Fund Balances - December 31	<u>\$ 97,378</u>	<u>\$ 110,809</u>	<u>\$ 208,187</u>	<u>\$ 189,268</u>

See notes to financial statements

EXHIBIT C

TOWN OF SHARON, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - General Fund

December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 91,045	\$ 92,616	\$ 1,571
Licenses and permits	55,300	55,646	346
Intergovernmental revenues	26,392	26,828	436
Miscellaneous revenues	<u>7,500</u>	<u>8,964</u>	<u>1,464</u>
Total Revenues	<u>180,237</u>	<u>184,054</u>	<u>3,817</u>
Expenditures:			
Current:			
General government	28,400	31,058	(2,658)
Public safety	21,997	21,905	92
Highways and streets	50,300	36,346	13,954
Health and welfare	2,566	518	2,048
Sanitation	23,434	23,434	-
Culture and recreation	350	3,737	(3,387)
Capital outlay	42,640	52,174	(9,534)
Debt service	<u>300</u>	<u>-</u>	<u>300</u>
Total Expenditures	<u>169,987</u>	<u>169,172</u>	<u>815</u>
Excess of Revenues Over (Under) Expenditures	<u>10,250</u>	<u>14,882</u>	<u>4,632</u>
Other Financing (Uses):			
Operating transfers out	<u>(10,250)</u>	<u>(10,250)</u>	<u>-</u>
Total Other Financing (Uses)	<u>(10,250)</u>	<u>(10,250)</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures and Other Uses	-	4,632	4,632
Fund Balances - January 1	<u>92,746</u>	<u>92,746</u>	<u>-</u>
Fund Balances - December 31	<u>\$ 92,746</u>	<u>\$ 97,378</u>	<u>\$ 4,632</u>

See notes to financial statements

EXHIBIT D

TOWN OF SHARON, NEW HAMPSHIRE

Combined Statement of Revenues, Expenses and Changes in Fund Balances

All Non-Expendable Trust Funds

For the Year Ended December 31, 2000

		Totals (Memorandum Only)
	<u>2000</u>	<u>1999</u>
Operating Revenues:		
Investment income	\$ 3,466	\$ 2,636
Net Income	3,466	2,636
Fund Balances - January 1	<u>57,077</u>	<u>54,441</u>
Fund Balances - December 31	<u>\$ 60,543</u>	<u>\$ 57,077</u>

EXHIBIT E

TOWN OF SHARON, NEW HAMPSHIRE

Combined Statement of Cash Flows

All Non-Expendable Trust Funds

For the Year Ended December 31, 2000

		Totals (Memorandum Only)
	<u>2000</u>	<u>1999</u>
Cash Flows From Operating Activities:		
Cash received from trust investments	\$ 3,466	\$ 2,636
Net Cash Provided by Operating Activities	<u>3,466</u>	<u>2,636</u>
Net Increase in Cash and Cash Equivalents	3,466	2,636
Cash and Cash Equivalents, January 1	<u>57,077</u>	<u>54,441</u>
Cash and Cash Equivalents, December 31	<u>\$ 60,543</u>	<u>\$ 57,077</u>

See notes to financial statements

TOWN OF SHARON, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2000

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Sharon, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Sharon, New Hampshire (the "Town") operates under the Town Meeting form of government and performs local governmental functions authorized by State Law.

The accompanying financial statements of the Town present the financial position of the various fund types, the results of operation of the various fund types and the cash flows for non-expendable trust funds.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other organizational units which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures/expenses. Accordingly interfund receivables and payables have not been eliminated. The various funds are summarized by type in the financial statements. The memorandum totals included in the financial statements are presented only for informational purposes and are not intended to represent the financial position, results of operations, or cash flows of the Town as a whole.

Individual funds and account groups summarized in the financial statements are classified as follows:

Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

TOWN OF SHARON, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2000

Fiduciary Funds

Assets are held by the Town in a fiduciary capacity or as an agent for individuals, private organizations, and/or funds for various purposes. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

Trust Funds - Expendable trust funds (Capital Reserve Funds and Town Forest Funds) are accounted for in essentially the same manner as governmental fund types. The non-expendable trust funds are accounted for and reported as proprietary funds since capital maintenance is critical.

Account Groups

Account groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations, respectively. The following is a description of the account groups of the Town.

General Fixed Assets - The Town does not record the acquisition of fixed assets in the General Fixed Asset Account Group, as required by generally accepted accounting principles. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowing in connection therewith are accounted for as expenditures in the year payments are made.

Basis of Accounting

The accrual basis is used for all non-expendable trust funds. The measurement focus of these funds is determination of net income, financial position and cash flows ("capital maintenance" focus).

Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Town, therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, fines and forfeitures and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are measurable and available. (See Property Taxes for property tax accrual policy.)

TOWN OF SHARON, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2000

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers. Non-expendable trust funds report these transactions as revenues and expenses.

Budgetary Data

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories, as they deem necessary. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration, which differ somewhat from generally accepted accounting principles in that the focus is on the entire governmental unit rather than on the basis of fund types. Total appropriations voted at the March 14, 2000 Town meeting and included in these financial statements are \$180,237.

Assets, Liabilities and Fund Equity

Cash and cash equivalents – Cash and cash equivalents for the Combined Statement of Cash Flows – All Non-Expendable Trust Funds are defined as cash deposits and funds invested in the New Hampshire Public Deposit Investment Pool. A reconciliation for Non-Expendable Trust Funds is as follows:

Total amount invested in the New Hampshire Deposit Investment Pool	\$ 71,506
Less amount held by the Expendable Trust Funds	(10,963)
Cash and cash equivalents, per Exhibit E	<u>\$ 60,543</u>

Investments - Investments are stated at their fair value. Investments include certificates of deposit with a maturity of greater than ninety days and deposits in the New Hampshire Public Deposit Investment Pool.

Taxes Receivable - Taxes levied during 2000 and prior and uncollected at December 31, 2000 are recorded as receivables. No reserve for estimated uncollected taxes is deemed necessary.

Due to Other Governments - At December 31, 2000, the balance of the property tax appropriation due to the Conval School District was \$164,869.

Revenues, Expenditures and Expenses

Property Taxes - Taxes were levied on the assessed value of all taxable real property as of the prior April 1 (\$23,411,334 as of April 1, 2000) and were due in two installments, July 10 and December 26, 2000. Taxes paid after the due dates accrue interest at 12% per annum.

The Town collects taxes for the Conval School District and Hillsborough County which are remitted to them as required by law. Taxes appropriated during the year were \$395,500 and \$44,098 for the Conval School District and Hillsborough County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

TOWN OF SHARON, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2000

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following year after taxes are due for the amount of unpaid taxes, interest and costs. The priority tax liens accrue interest at 18% per annum. If property is not redeemed within a two year redemption period, the property is tax dedeed to the Town.

The net 2000 receivables collected prior to March 1, 2000 and expected to be collected in the future have been recognized as tax revenue, which is not in accordance with generally accepted accounting principles. Town officials have decided that compliance with generally accepted accounting principles (GASB Interpretation 3) would make these financial statements misleading by creating an understatement of undesignated fund balance at December 31, 2000, due to the limited sixty day revenue recognition period after year end. This understatement might give the user of these financial statements a misleading impression about the Town's ability to meet its current or future obligations. Under existing State law, the Town will either receive full payment or acquire legal ownership of property in lieu of payment in 2003. Prior history indicates that a substantial portion of overdue taxes are paid before this date.

NOTE 2--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2000, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. (NHMA-PLIT). The Town currently reports all of its risk management activities in its General Fund. The Trust is classified as a "Risk Pool" in accordance with generally accepted accounting principles.

The NHMA-PLIT is a Trust organized to provide certain property and liability insurance coverages to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the NHMA-PLIT, the Town of Sharon shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

The Trust agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Generally accepted accounting principles require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2000.

TOWN OF SHARON, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2000

NOTE 3--CASH AND INVESTMENTS

The Town's investment policy requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. The Town limits its investments to savings accounts, certificates of deposit and the New Hampshire Public Deposit Investment Pool in accordance with New Hampshire State Law (RSA 41:29). Investments for non-expendable trust funds are at the discretion of the Town Trustees of Trust Funds. At year end the carrying value of the Town's cash deposits was \$313,803 and the bank balance was \$191,485. Of the bank balance, \$27,320 was covered by federal depository insurance, \$128,022 was collateralized by securities held by the bank in the bank's name, and \$36,143 was uninsured and uncollateralized.

The book and bank balance of the certificates of deposits held as investments in the Trust Funds was \$66,217 at December 31, 2000. All of the bank balance was covered by federal depository insurance. The balance of investments of \$71,507 is held in the New Hampshire Public Deposit Investment Pool, which are not investment securities and, thus, not classified for custodial credit risk.

NOTE 4--INTERFUND RECEIVABLES/PAYABLES

At December 31, 2000, \$9,924 was due from the General Fund to the Expendable Trust Funds.

NOTE 5--NON-EXPENDABLE TRUST FUNDS

The principal of all non-expendable trust funds is restricted by law or specific terms of individual bequests, in that only income earned may be expended. Principal and income balances at December 31, 2000 are:

<u>Fund</u>	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$ 7,450	\$ 10,955	\$ 18,405
School House Funds	2,000	1,010	3,010
General Purpose Funds	25,000	14,128	39,128
Total	<u>\$ 34,450</u>	<u>\$ 26,093</u>	<u>\$ 60,543</u>

NOTE 6--FUND BALANCE RESERVED FOR SPECIFIC PURPOSES

As approved per Article 10 at the 1994 Town Meeting, the unexpended balance of the Conservation Commission's budget is reserved for conservation. Additionally, Article 11 of the 1994 Town Meeting restricts land use change tax revenues collected, to a maximum of \$5,000 per year for conservation purposes. At December 31, 2000, the balance reserved for the Conservation Commission was \$7,521.

NOTE 7--DESIGNATED FUND BALANCE

Expendable Trust Funds

Expendable Trust funds at December 31, 2000 are:

TOWN OF SHARON, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2000

Town Forest Fund	\$ 66,276
Conservation Commission Fund	2,684
Revaluation Capital Reserve Fund	3,637
Municipal Building Fund	<u>38,212</u>
	<u>\$ 110,809</u>

Schedule 1
TOWN OF SHARON, NEW HAMPSHIRE
 Schedule of Revenues - Budget and Actual
 General Fund
 For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Taxes:			
Property taxes	\$ 89,045	\$ 89,079	\$ 34
Yield taxes	500	434	(66)
Interest and penalties	<u>1,500</u>	<u>3,103</u>	<u>1,603</u>
Total Taxes	<u>91,045</u>	<u>92,616</u>	<u>1,571</u>
Licenses and Permits:			
Motor vehicle permit fees	55,000	54,924	(76)
Other licenses, permits, and fees	<u>300</u>	<u>722</u>	<u>422</u>
Total Licenses and Permits	<u>55,300</u>	<u>55,646</u>	<u>346</u>
Intergovernmental Revenues:			
State shared revenues	2,061	2,061	-
Rooms and meals	7,764	7,764	-
Highway block grant	15,055	15,055	-
State and federal forest land	312	428	116
Other intergovernmental revenue	<u>1,200</u>	<u>1,520</u>	<u>320</u>
Total Intergovernmental Revenues	<u>26,392</u>	<u>26,828</u>	<u>436</u>
Miscellaneous Revenues:			
Interest on deposits	7,500	7,813	313
Insurance dividends and reimbursements		379	379
Other miscellaneous revenue	<u>-</u>	<u>772</u>	<u>772</u>
Total Miscellaneous Revenues	<u>7,500</u>	<u>8,964</u>	<u>1,464</u>
Total Revenues	<u>\$180,237</u>	<u>\$184,054</u>	<u>\$ 3,817</u>

Schedule 2
TOWN OF SHARON, NEW HAMPSHIRE
Schedule of Expenditures and Other Financing Uses
Budget and Actual - General Fund
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXPENDITURES:			
Current:			
General Government:			
Executive	\$ 7,150	\$ 6,205	\$ 945
Financial administration	12,000	15,564	(3,564)
Elections and registration	4,250	5,252	(1,002)
General government buildings	500	516	(16)
Planning and zoning	2,500	720	1,780
Legal expenses	1,000	1,099	(99)
Cemeteries	500	100	400
Insurance	500	1,602	(1,102)
Total General Government	<u>28,400</u>	<u>31,058</u>	<u>(2,658)</u>
Public Safety:			
Fire	20,997	20,097	900
Building inspection	500		500
Emergency management	500	1,808	(1,308)
Total Public Safety	<u>21,997</u>	<u>21,905</u>	<u>92</u>
Highways and Streets:			
Town maintenance	50,000	36,075	13,925
Street lighting	300	271	29
Total Highways and Streets	<u>50,300</u>	<u>36,346</u>	<u>13,954</u>
Health and Welfare:			
Pest control	250		250
Health agencies	816	518	298
Direct assistance	1,500	-	1,500
Total Health and Welfare	<u>2,566</u>	<u>518</u>	<u>2,048</u>
Sanitation:			
Solid waste disposal	23,434	23,434	-
Total Sanitation	<u>23,434</u>	<u>23,434</u>	<u>-</u>
Culture and Recreation:			
Library		3,600	(3,600)
Conservation commission	350	137	213
Total Culture and Recreation	<u>350</u>	<u>3,737</u>	<u>(3,387)</u>
Capital Outlay:			
Road shimming and repairs	42,640	52,174	(9,534)
Total Capital Outlay	<u>42,640</u>	<u>52,174</u>	<u>(9,534)</u>
Debt Service:			
Interest on short-term debt	300	-	300
Total Debt Service	<u>300</u>	<u>-</u>	<u>300</u>
Total Expenditures	<u>169,987</u>	<u>169,172</u>	<u>815</u>
OTHER FINANCING USES:			
Operating transfers out:			
Capital Reserve Funds	10,250	10,250	-
Total Other Financing Uses	<u>10,250</u>	<u>10,250</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>\$ 180,237</u>	<u>\$ 179,422</u>	<u>\$ 815</u>



Summary Statement December 2001

For more information, call MBIA Client Services at (800)395-5505

Fax: (800)765-7600



Town of Sharon, Trustee of Trust Funds

Account Number: NH-01-0449-0001

Account Name: WIRLING GREGG FUND

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$269.65	\$0.00	\$0.00	\$0.34	\$269.84	\$269.99
Fiscal YTD						
Ending 12/31/01	\$259.96	\$0.00	\$0.00	\$10.03	\$265.93	\$269.99

Account Number: NH-01-0449-0002

Account Name: NEWTON FAMILY CEM

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$139.33	\$0.00	\$0.00	\$0.31	\$139.49	\$139.64
Fiscal YTD						
Ending 12/31/01	\$134.48	\$0.00	\$0.00	\$5.16	\$137.47	\$139.64

Account Number: NH-01-0449-0003

Account Name: ROYCE CEMETERY

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$271.66	\$0.00	\$0.00	\$0.34	\$271.85	\$272.00
Fiscal YTD						
Ending 12/31/01	\$261.93	\$0.00	\$0.00	\$10.07	\$267.92	\$272.00

Account Number: NH-01-0449-0004

Account Name: BACON CEMETERY

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$543.21	\$0.00	\$0.00	\$0.69	\$543.59	\$543.90
Fiscal YTD						
Ending 12/31/01	\$524.07	\$0.00	\$0.00	\$19.83	\$535.85	\$543.90



For more information, call MBIA Client Services at (800)395-5505
Fax: (800)765-7600

Account Number: NH-01-0449-0005

Account Name: JOHN B. SHEDD CEM

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$408.70	\$0.00	\$0.00	\$0.64	\$409.04	\$409.34
Fiscal YTD						
Ending 12/31/01	\$394.04	\$0.00	\$0.00	\$15.30	\$403.05	\$409.34

Account Number: NH-01-0449-0006

Account Name: WAITE E. WILSON

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$447.61	\$0.00	\$0.00	\$0.66	\$447.97	\$448.27
Fiscal YTD						
Ending 12/31/01	\$431.75	\$0.00	\$0.00	\$16.52	\$441.52	\$448.27

Account Number: NH-01-0449-0007

Account Name: FLOSSIE E. WILSON

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$447.61	\$0.00	\$0.00	\$0.66	\$447.97	\$448.27
Fiscal YTD						
Ending 12/31/01	\$431.75	\$0.00	\$0.00	\$16.52	\$441.52	\$448.27

Account Number: NH-01-0449-0008

Account Name: EDITH WILSON

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$712.64	\$0.00	\$0.00	\$0.99	\$713.18	\$713.63
Fiscal YTD						
Ending 12/31/01	\$687.29	\$0.00	\$0.00	\$26.34	\$702.92	\$713.63

Account Number: NH-01-0449-0009

Account Name: D&C WILSON CEMETERY

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$117.32	\$0.00	\$0.00	\$0.16	\$117.42	\$117.48
Fiscal YTD						
Ending 12/31/01	\$113.06	\$0.00	\$0.00	\$4.42	\$115.67	\$117.48



For more information, call MBIA Client Services at (800)395-5505
Fax: (800)765-7600

Account Number: NH-01-0449-0010

Account Name: ELLEN A. WILSON

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$544.01	\$0.00	\$0.00	\$0.69	\$544.39	\$544.70
Fiscal YTD						
Ending 12/31/01	\$524.86	\$0.00	\$0.00	\$19.84	\$536.65	\$544.70

Account Number: NH-01-0449-0011

Account Name: KENTON M. YOUNG CEM

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$543.44	\$0.00	\$0.00	\$0.69	\$543.82	\$544.13
Fiscal YTD						
Ending 12/31/01	\$524.30	\$0.00	\$0.00	\$19.83	\$536.08	\$544.13

Account Number: NH-01-0449-0012

Account Name: G&MR WILSON CEMETERY

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$116.08	\$0.00	\$0.00	\$0.12	\$116.15	\$116.20
Fiscal YTD						
Ending 12/31/01	\$111.83	\$0.00	\$0.00	\$4.37	\$114.43	\$116.20

Account Number: NH-01-0449-0013

Account Name: TAYLOR FAMILY CEM

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$354.13	\$0.00	\$0.00	\$0.48	\$354.39	\$354.61
Fiscal YTD						
Ending 12/31/01	\$341.73	\$0.00	\$0.00	\$12.88	\$349.36	\$354.61

Account Number: NH-01-0449-0014

Account Name: KEENE FAMILY CEM

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$354.13	\$0.00	\$0.00	\$0.48	\$354.39	\$354.61
Fiscal YTD						
Ending 12/31/01	\$341.73	\$0.00	\$0.00	\$12.88	\$349.36	\$354.61



For more information, call MBIA Client Services at (800)395-5595
Fax: (800)765-7600

Account Number: NH-01-0449-0015

Account Name: DONAWAY FAMILY TRUST

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$321.43	\$0.00	\$0.00	\$0.37	\$321.65	\$321.80
Fiscal YTD						
Ending 12/31/01	\$309.96	\$0.00	\$0.00	\$11.84	\$316.96	\$321.80

Account Number: NH-01-0449-0016

Account Name: WILSON FUND (MCCOY)

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$7,531.74	\$0.00	\$0.00	\$10.48	\$7,537.42	\$7,542.22
Fiscal YTD						
Ending 12/31/01	\$7,265.19	\$0.00	\$0.00	\$277.03	\$7,429.25	\$7,542.22

Account Number: NH-01-0449-0017

Account Name: WILSON FUND(JARMANY)

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$5,958.58	\$0.00	\$0.00	\$8.31	\$5,963.08	\$5,966.89
Fiscal YTD						
Ending 12/31/01	\$5,747.59	\$0.00	\$0.00	\$219.30	\$5,877.42	\$5,966.89

Account Number: NH-01-0449-0018

Account Name: WM YOUNG-SCHOOLHOUSE

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$3,119.99	\$0.00	\$0.00	\$4.38	\$3,122.36	\$3,124.37
Fiscal YTD						
Ending 12/31/01	\$3,069.53	\$0.00	\$0.00	\$114.84	\$3,077.50	\$3,124.37

Account Number: NH-01-0449-0019

Account Name: WILSON II FUND

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$40,563.75	\$0.00	\$0.00	\$56.63	\$40,594.41	\$40,620.38
Fiscal YTD						
Ending 12/31/01	\$39,128.21	\$0.00	\$0.00	\$1,492.17	\$40,011.77	\$40,620.38



For more information, call MBIA Client Services at (800)395-5505
Fax: (800)765-7600

Account Number: NH-01-0449-0021

Account Name: REASSESSMENT ACCOUNT

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$2,727.50	\$0.00	\$0.00	\$3.78	\$2,729.53	\$2,731.28
Fiscal YTD						
Ending 12/31/01	\$267.11	\$2,406.72	\$0.00	\$57.45	\$1,833.21	\$2,731.28

Account Number: NH-01-0449-0022

Account Name: MUNICIPAL BLDG.FUND

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$33,180.56	\$0.00	\$0.00	\$46.28	\$33,205.62	\$33,226.84
Fiscal YTD						
Ending 12/31/01	\$10,696.05	\$21,895.88	\$250.00	\$884.91	\$26,023.61	\$33,226.84

Total of all accounts

	Beginning Balance	Contributions	Withdrawals	Income Earned	Average Daily Balance	Month End Balance
This Month	\$98,673.07	\$0.00	\$0.00	\$137.48	\$98,747.58	\$98,810.55
Fiscal YTD						
Ending 12/31/01	\$71,566.42	\$24,302.60	\$250.00	\$3,251.53	\$89,787.45	\$98,810.55

TAX COLLECTOR'S REPORT

MS-61

Page 1

FOR THE MUNICIPALITY OF SHARON, NH YEAR ENDING 2001

DEBITS		Levy for Year of this Report	PRIOR LEVIES 2000 (Please specify years)	
UNCOLLECTED TAXES- BEG. OF YEAR* :				
Property Taxes			\$22,341.15	
Resident Taxes			NA	
Land Use Change			--	
Yield Taxes			--	
Excavation Tax @ \$.02/yd			--	
Excavation Activity Tax			--	
Utility Charges			NA	
TAXES COMMITTED				
Property Taxes	#3110	\$588,136.45		
Resident Taxes	#3180	NA		
Land Use Change	#3120	2,000.00		
Yield Taxes	#3185	3,630.43		
Excavation Tax	#3187	--		
Excav. Activity Tax	#3188	--		
Utility Charges	#3189	NA		
OVERPAYMENT:				
Property Taxes	#3110	18.03		
Resident Taxes	#3180	NA		
Land Use Change	#3120	--		
Yield Taxes	#3185	--		
Excavation Tax	#3187	--		
Excav. Activity Tax	#3188	--		
Lien Costs			323.00	
Interest - Late Tax	#3190	338.69	638.59	
Resident Tax Penalty	#3190	NA		
TOTAL DEBITS		\$594,123.60	\$23,302.74	\$

* This amount should be the same as the last year's ending balance. If not, please explain.

TAX COLLECTOR'S REPORT

MS-61

Page 2

FOR THE MUNICIPALITY OF SHARON, NH YEAR ENDING 2001

CREDITS	Levy for This Year	PRIOR LEVIES 2000 (Please specify years)		
REMITTED TO TREASURER:				
Property Taxes	\$553,566.51	\$16,879.56		
Resident Taxes	NA	NA		
Land Use Change	2,000.00	--		
Yield Taxes	3,371.18	--		
Interest	338.69	638.59		
~~Rentals~~ Costs		323.00		
Excavation Tax @ \$.02/yd.	--	--		
Excavation Activity Tax	--	--		
~~Utility Charges~~ Misc.	--	5.12		
Conversion to Lien (should equal line 2, pg.3)		5,456.47		
DISCOUNTS ALLOWED:				
ABATEMENTS MADE:				
Property Taxes				
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd.				
Excavation Activity Tax				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes	34,587.97			
Resident Taxes	NA			
Land Use Change	--			
Yield Taxes	259.25			
Excavation and Excavation Activity Taxes	--			
Utility Charges	NA			
TOTAL CREDITS	\$594,123.60	\$23,302.74	\$	\$

TAX COLLECTOR'S REPORT

MS-61

FOR THE MUNICIPALITY OF SHARON, NH YEAR ENDING 2001

DEBITS	2000 Last Year's Levy	1998 PRIOR LEVIES (Please specify years)		
		1999		
Unredeemed Liens Balance at Beg. of Fiscal Yr.		\$2,206.77	\$2,402.14	
Liens Executed During Fiscal Yr.	\$5,456.47			
Interest & Costs Collected (After Lien Execution)	284.63	395.45	760.80	
TOTAL DEBITS	\$5,741.10	\$ 2,602.22	\$ 3,162.94	\$

CREDITS

REMITTED TO TREASURER:	Last Year's Levy	PRIOR LEVIES (Please specify years)		
		1999		
Redemptions	3,946.75	2,206.77	2,402.14	
Interest & Costs Collected (After Lien Execution) #3190	284.63	395.45	760.80	
Abatements of Unredeemed Taxes				
Liens Deeded To Municipality				
Unredeemed Liens Bal. End of Yr. #1110	1,509.72	--	--	
TOTAL CREDITS	\$5,741.10	\$ 2,602.22	\$ 3,162.94	\$

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? yes

TAX COLLECTOR'S SIGNATURE Sally Dermody DATE: 2/2/02

Tax Information

Summary of Inventory Valuation (MS-1)

Value of Land Only

Current Use (At Current Use Value)7336.05 Acres	836,572
Conservation Easement	
Residential	7,559,266
Commercial / Industrial	112,200
Total Value of Land	8,508,038

Value of Buildings Only

Residential	14,587,400
Manufactured Housing	
Commercial / Industrial	279,300
Total Value of Buildings	14,866,700

Public Utilities - Electric	287,685
-----------------------------	---------

Total Valuation Before exemptions	23,662,423
--	-------------------

Blind Exemption

Elderly Exemption (1)	20,000
-----------------------	--------

Solar Exemption

Total Dollar Amount of Exemptions	20,000
--	---------------

Net Valuation on Which

Tax Rate is Computed	23,642,423
-----------------------------	-------------------

2001 Tax Calculations

Town Portion

Appropriations	200,164.00
Less: Town Revenues	-109,106.00
Less: Shared Revenues	-396.00
Add: Overlay	1,026.00
Add: War Service Credits	750.00
Net Town Appropriation	92,438.00

Municipal Tax Rate Per Thousand	3.91
--	-------------

School Portion

Regional School Apportionment	509,416.00
Less: Adequate Education Grant	-57,877.00
State Education Taxes	-157,742.00
Approved Schools Tax Effort	293,797.00

School District Tax Rate per thousand	12.43
--	--------------

State Education Taxes

Equalized Valuation (no utilities) x 6.60-23,900,285	6.75
--	------

County Portion

Due to County	45,395.00
Less: Shared Revenues	-490.00
Net County Appropriation	44,905.00

County Tax Rate Per Thousand	1.90
-------------------------------------	-------------

Tax Information

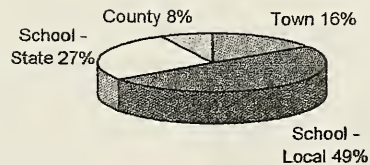
2001 Tax Rate Calculations (Continued)		
Total Property Taxes Assessed	588,882.00	
Less War Service Credits	-750.00	
Total Property Tax Commitment	588,132.00	
Combined Tax Rate Per Thousand		24.99

Net Assessed Valuation Tax Rate Assessment

State Education Tax (No Utilities)

23,354,738 X 6.75	157,742	
All Other Taxes		
23,642,423 X 18.24	431,140	588,882

Breakdown of Each Tax Dollar



TOWN CLERK ANNUAL REPORT 2001

<u>Month</u>	<u>Automobile Registrations</u>	<u>Dog Licenses</u>	<u>Ucc's</u>	<u>Miscellaneous</u>	<u>Total Collected</u>
January	3,965.00	19.50	30.00	31.00	4,045.50
February	5,110.16	48.50		10.00	5,168.66
March	4,188.00	37.00	84.00	25.00	4,334.00
April	5,078.00	180.00		15.00	5,273.00
May	5,284.00	137.50		5.00	5,426.50
June	1,701.00	37.50			1,738.50
July	11,010.00	16.50	15.00	10.00	11,051.50
August	3,365.00			8.50	3,373.50
September	3,071.00			24.00	3,095.00
October	3,747.00			5.00	3,752.00
November	6,335.00	6.50			6,341.50
December	4,416.00				4,416.00
TOTALS	\$57,270.16	\$483.00	\$129.00	\$133.50	\$58,015.66

Issued 73 dog licences

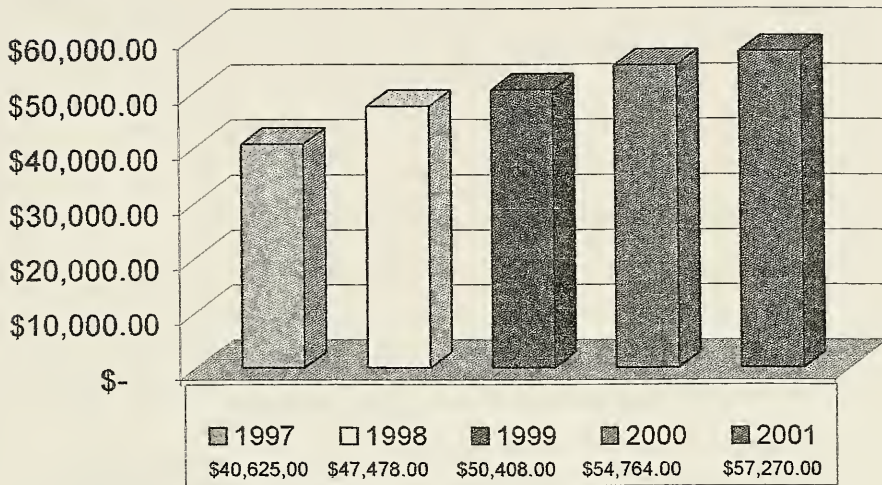
All dogs and wolf hybrids must be licensed by April 20, 2002 and a current rabies certificate must be filed.
Per RSA 466:13, a penalty of \$25 will be imposed for any dog or wolf hybrid d.

Office hours: Tuesdays 6:00 p.m. - 8:00 p.m. at the Brick Schoolhouse
Linda Paris/Town Clerk Office: 924-9250 Home: 924-4078

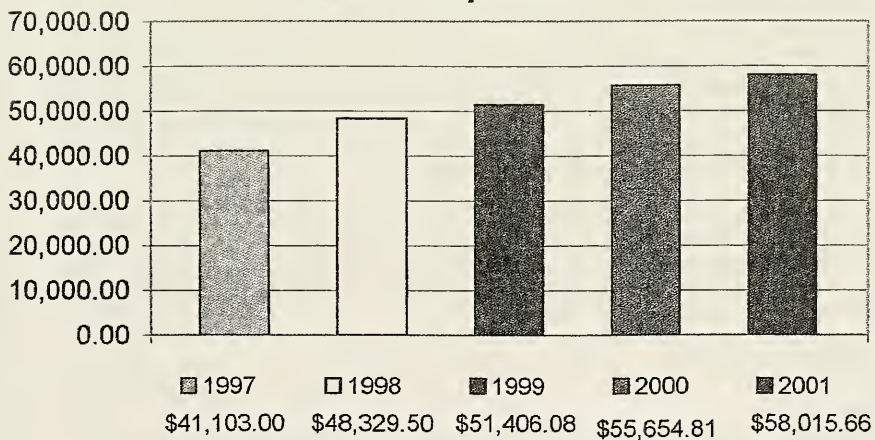
The above information is correct according to the best of my knowledge and belief.

Linda Paris
Town Clerk

**Registrations
5 Year Comparison**



**Gross Revenue
5 Year Comparison**



Selectmen's Report

2001 was, indeed, a busy and eventful year. From the many new faces serving on our various boards and commission to the efforts to preserve and conserve our land and our buildings, Sharon is populated with interesting and interested citizens. Even though we are one of the smallest towns in the state-certainly the smallest in the Monadnock Region-Sharon is a wonderful place in which to live.

First, some data about the Town of Sharon from the U.S. Census Bureau 2000 census:

- Total population is 360-203 males, 157 females.
- We have 18 citizens under the age of 5, and 6 over the age of 85.
- Median age is 41.3 and 80 citizens-the largest of any range-are between the ages of 45 and 54.
- Sharon residents-349 of the 360 total residents list themselves as "White". However, two residents list themselves as "Black or African American," two as "American Indian and Alaska Native," four as "Asian", and three as "two or more races."
- Sharon has 138 households with an average household size of 2.61 people. Of the total households, 121 are owner-occupied; the other 17 are renter-occupied. An additional 21 housing units are either vacant or used for seasonal, recreational or occasional use giving Sharon 159 total housing units.

While there are many details of town government worth of discussion, there are two items of particular interest.

First, through the efforts of Tina Rapp and the other members of the Sharon Conservation Commission including Taylor Shipman, a ConVal senior from Hancock, the Brick Schoolhouse-Sharon's only publicly owned building-was accepted by the New Hampshire Division of Historical Resources for listing on their register of historic places. With that designation, we can now apply for the same recognition through the federal government. Built in 1832 (at a total cost of \$300!), our town building is one of the best remaining examples of a one room schoolhouse. And the fact that it is still in active use as the political center of our tiny town is a tribute to its "...simple aesthetic beauty and utilitarian usefulness."

Second, we are fortunate to have been able to preserve a large tract of land on Spring Hill Road-part of Wally and Vi Newton's property-with a conservation easement. The town is deeply indebted to the Newton heirs including our own Carl Newton, Will Fenno and the Conservation Commission for their efforts to insure that future generations will be able to enjoy the tranquility and the beauty of Sharon's hills and forests.

Respectfully Submitted,

Chester Bowles
H. Peet Rapp
Will Fenno
SELECTMEN OF SHARON

SHARON CONSERVATION COMMISSION

Members: Karen DeBonis (Chair), Don Burgess, Ken Callahan,
Selinda Chiquoine, Will Fenno, Gina Goff, and Liz LaRose

Accomplishments in 2001



Land Protection:

Approximately new acres were permanently protected via conservation easements in Sharon during 2001. The land remains in private ownership:

- Booth land, approx. 120 acres on Spring Hill Road, easement to the Monadnock Conservancy
- Newton land, approx. 98.5 acres on Spring Hill Road, easement to the Monadnock Conservancy (purchased by Will Fenno)
- O'Rourke land, approx. 200 acres, on Temple Road, easement to the New England Forestry Foundation (formerly Cabot land)
- Fenno land, approx. 20 acres, on Jarmany Hill Road, easement to the Monadnock Conservancy.

Also of note is that the Sharon Conservation Commission accepted a NH Trails Easement on the O'Rourke land for the Wapack Trail.

Our thanks to the landowners and their families (with a special tip of the hat to Wally Newton) who had the forethought and commitment to keep their land open and undeveloped via conservation easements.

Town Forest:

We conducted a field inspection of the harvest completed in 2000. At our request, forester Swift Corwin produced a report on the '00 harvest and offered projections about future harvests. The Forest Fund has approx. \$75,000; no money was spent in '01.

Water Quality:

In conjunction with the NH Volunteer River Assessment Program, we collected water samples from the Gridley River for analysis to establish baseline water quality data. Results show that the Gridley is a pristine river, though somewhat acidic

Collaborations:

At the Sharon Arts Center, we lead a group of students into a local wetlands for a nature drawing and ceramics class. In the Town of Temple, we participated in a Community Vision lecture series.

Conservation Fund:

At year-end, the Fund had approx. \$7,000. The Fund was established by citizen vote in 1994 for land acquisition and/or offsetting costs of land conservation.

Other:

Our application to place Sharon's one room brick schoolhouse on the NH Historic Register was approved. It was prepared by Tina Rapp with research assistance from a ConVal student.

We have recorded information from the historic graveyard on Jarmany Hill Road, a project spearheaded by Don and Elizabeth Hart.

We coordinated the planting of over 300 bulbs around the brick schoolhouse and at the Sharon markers on Route 123.

Goals for 2002



Land

Protection:

Engage landowners in discussions about permanently conserving their land via conservation easements.

Investigate placing the inner core of the Town Forest under conservation easement.

Monitor the sale of Temple Mountain including efforts to keep the ski area open and the land undeveloped. Approx. 24 acres are in Sharon, 30 in Peterborough, and 300 are in Temple.

Town

Forest:

Oversee the next timber harvest in the Town Forest planned for late 2002/early 2003, when the ground is frozen. A "forwarder" harvesting machine will be used in order to prevent ruts, erosion, and residual damage to standing trees. This harvest, to involve approximately 60 acres of mostly white pine, will be managed by forester Swift Corwin.

Earth Day:

Coordinate the 2002 Town Cleanup, planned for Saturday, April 20. (Rain/snow date: April 27). Please sign up to help at Town Meeting. Volunteers may pick up trash on their own schedules, but the effort is always more fun if we can work as a group. As usual, trash will be sorted and taken to the Peterborough Recycling Center.

Water/

Wetlands:

Complete more wetlands inventories and to collect and test more water samples of the Gridley River. Aquifer protection remains a constant priority.

Other

Projects:

The Conservation Commission will collaborate with the Planning Board regarding a conservation section to the town's Master Plan.

We anticipate completing an application to federal office of the National Historic Register for the brick schoolhouse.

March 2002

Warrant

Articles:

For consideration by Sharon citizens, the Conservation Commission is proposing two warrant articles regarding the Conservation Fund:

- 1) Removal of the use change tax annual cap of \$5,000
- 2) Deposit \$3,000 to replenish funds allocated last year.

*

It is with sadness that we acknowledge the passing of Milt Street, who was an Honorary Member of the Sharon Conservation Commission and who loved the town.

*

**The Sharon Conservation Commission meets on the second Monday of each month at 7:30 p.m. in the schoolhouse.
Interested citizens are welcome to attend.**

TOWN OF SHARON WEB SITE: www.sharonnh.org

Note the new address!



EMERGENCY MANAGEMENT DIRECTOR'S REPORT

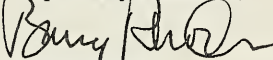
The events of September 11, have added a new dimension to Emergency Management. The federal government has asked local enforcement agencies to take the lead in homeland security. The U.S. Attorney General has sent out bulletins to 18,000 local police agencies whenever a threat has been identified. None of these reach Sharon, nor should they. I don't expect Sharon to be targeted by terrorists, but that doesn't mean we are in the clear.

I am concerned about biological or radiological weapons that could affect Sharon even if we are not the target. The most important defense against these invisible threats is rapid notification of our residents. The latest idea from FEMA is called, Reverse 911, whereby computers dial every home simultaneously and play a recorded message explaining the threat and how best to protect you and your family. This is not very different from Sharon's Y2K plan.

Our Y2K plan employed Neighborhood Emergency Management Coordinators, each responsible for notifying not more than a dozen of their neighbors. This could be accomplished with phone calls, knocking at doors and so on. We currently need volunteers in several sections of town. If you can help, please call 924-9250 and leave your name and phone number.

Not all of our threats are man-made. Nature continues to be a challenge, throwing ice, snow and wind at us. The most important function of town government is to keep the roads open for emergencies. Pete and Linda Paris work as a team, often long into the night, astounding me with their dedication and resourcefulness. The last storm brought out Pete Rapp and Will Fenno, wielding chainsaws and radios. Our emergency management radios have continued to be one of our best investments in public safety.

Respectfully submitted,



Barry Rhodes

Emergency Management Director

Planning Board Report 2001

Regretfully, after many years of service, this past year Ken Callahan has resigned as chairperson and member of the Planning Board. I would like to thank Ken for all of his good work, and for his continuing help in bringing me up to speed on the business of the Planning Board.

The Planning Board appreciates the town's acceptance of the Telecommunications Tower Ordinance and the elimination of the General District at the last town meeting. As the Monadnock Region continues to grow, these changes will help protect the town's character.

Sharon is facing new challenges resulting from the rapid population growth in the region. Some of these challenges include increasing recreational pressure, for example OHRV riding and firearms target shooting. Residential and commercial development in other area towns is making unavailable the places where these activities have taken place in the past. Sharon, with its miles of trails and dirt roads, and large tracts of unposted land, is experiencing an increase in the number of people from within and outside the area anxious to pursue these activities here.

Industrial development in Jaffrey is causing more traffic as well as a great deal of noise, air, light and visual pollution that knows nothing of town boundaries. Many townspeople are suffering from this, and a great deal of time and energy is being expended to try to fix these problems.

Water resources in the region are under considerable pressure, both in the ability to obtain clean water, and to dispose of municipal sewerage. A great deal of effort is being made by private individuals and the Conservation Commission to protect the Gridley aquifer from development and from contamination by municipal sewerage.

The number of residential subdivisions in adjacent towns is increasing exponentially. As our neighbors work to get this growth under control, and as potential tracts of land in these towns get used up, the developers will come to Sharon. This will be a severe test of our land use ordinances.

The Planning Board plays a key role in helping the town to manage these challenges. Our first priority is to finish revising the Master Plan, as the Master Plan serves as the legal rationale for our zoning ordinances. Next, it is absolutely critical that we bring all of our ordinances up to date and to examine them carefully for inconsistencies and holes before an attorney representing a development company does this for us.

Ultimately, the Planning Board will propose additional ordinances designed to protect the town's rural character. In doing so, it will be necessary to strike a balance between the desire to impose the minimum number of regulations and the need to protect the town's

quality of life. I'd like to ask the people of Sharon for their patience, understanding, and support as we are dragged, kicking and screaming, into the 21st century. One bit of cooperation that I would like to ask for specifically is that the Planning Board be notified as early as possible of any plans to adjust lot lines, subdivide, or any other activity that requires our approval. Early consultation will help ensure that your application is completed in a way to allow speedy and hassle-free approval. Although we make every effort to accommodate deadlines, dropping everything else in order to rush something through taxes a very limited set of volunteer resources. Even more importantly, exceptions to requirements and short cuts to procedure can, and often do come back in the future to haunt both the town and the applicant. Regrettably, as our practices come under increasing scrutiny, it is more important than ever to conduct our business "by the book".

Finally, I would like to thank all of the members of the planning board for their willingness to donate their time and energy to do this important work.

Respectfully submitted,

Floyd Backes, Chairperson

Planning Board members for 2002

Floyd Backes	term expires	2002
Bob Boyd		2003
Mitch Call		2002
Kristopher Calnan		200?
Dan Claff		2002
Karen DeBonis		2003
John MacEachran		2003

ROAD AGENT REPORT 2001

Winter of 2001 brought about some grave concerns I have for the town. Our first substantial snow took place on December 30th with 12+ inches. More than half of January, we had snow accumulations of 1-4 inches, which went into the 4th of February. Our first extremely large snowstorm came on February 5th with 30+ inches. Plowing lasted for 2 days non-stop. Clean up lasted several days. On February 9th, snow changed to rain and caused icy conditions. Ice was building up on our roads. We had to rely on the neighboring towns of Jaffrey and Peterborough for a sand/salt (small amount of salt) mixture to try and make our roads safe, because the roads were extremely icy. Our contractors were running short of their supply of sand due to conditions. We were fortunate that the towns could accommodate us. This may not always be possible. Here is where the problem lies. We had to rely on another town's supply in past winters also, which may not always be there when we need it.

Measurable snow and ice continued with a tally of 67 inches through February 17th. Occasional snow till the end of the month. March 5th and 6th gave us another 30 inches of snow and by March 10th, 110 inches. More icing took place with warmer days and cold nights. Several days of clean up, again hiring a grader to wing back and scrape roads. Then came another 18 inches of wet heavy snow on March 30th, changing to freezing rain. Again, had difficulty acquiring a sand/salt mixture to try and break up the ice buildup. This proved to be an extremely long and hard winter with a grand total accumulation of 137 inches.

This past winter and others led me to suggest to the Selectmen the necessity of having our own storage facility for sand, small amount of salt and storage for highway supplies. Presently all highway supplies like tools, road signs, barriers, cones, culverts, fencing, gates, decking, guard rails, posts, gravel, stones for drainage etc. are stored on my property. I would like to see the town have its own facility within the next year or two and highly support the warrant article to get something started and make it more affordable and a more reliable source. I have done some research on small towns in New Hampshire, similar to ours, and found that other towns have some type of highway department and more importantly a storage facility, Sharon has none.

2001 PROJECT REVIEW

- ✓ Yearly grading, improvements on our gravel roads
- ✓ Sand sweeping done on all town roads
- ✓ Resurface Nashua Road from Route 123 to the Sharon/Temple town line with approximately 586 tons of hot mix
- ✓ Resurface Greenleaf Road with approximately 426 tons of hot mix
- ✓ Repave Schoolhouse parking lot with 80 tons of hot mix
- ✓ Install new post and guard rails on Mill Road, Spring Hill Road bridges and extended the guardrails on Cross Road bridge, due to State requirements and town liability
- ✓ Roadside cutting on all town roads

- ✓ Install new post and guard rails on Mill Road, Spring Hill Road bridges and extended the guardrails on Cross Road bridge, due to State requirements and town liability
- ✓ Roadside cutting on all town roads
- ✓ Cutting and pruning of trees on Nashua and part of Temple Roads. This will be a continual process for the next several years, because branches are overgrowing blocking valuable sunlight, and hanging which poses a safety issue.
- ✓ Yearly road patching where necessary
- ✓ Clean culverts
- ✓ Ditching and shoulder work
- ✓ Install and replace damaged and missing signs
- ✓ Posting of our roads in the spring with 6 ton weight limit signs to avoid heavy trucks doing damage to our roads during mud season.
Anyone caught over the 6 ton weight limit will be responsible for the repair damage to our roads according to NH State RSA 231:191. All town maintained roads will be posted yearly.
- ✓ Installed speed limit and regulatory signs
- ✓ Continue improvements on Jarmany Hill Road and McCoy Road cemeteries
- ✓ Necessary tree cutting and picking up of seasonal debris

FUTURE WORK

- Replace decking on Swamp Road bridge with steel grating and new guard rails
- Shoulder and roadside ditching work
- Trimming and pruning of trees on town roads
- Culvert work
- Roadside cutting
- Continue improvements of town cemeteries
- Grading on our gravel roads
- Continue road improvements
- Guardrail work on McCoy Road bridge
- Routine road repairs

BRIDGE SUMMARY

Town maintained bridges:

Mill Road Bridge over the Gridley built in 1920

Spring Hill Road Bridge over the Gridley built in 1927

Cross Road Bridge over Town Line Brook built in 1938

Swamp Road Bridge over the Gridley built originally in 1938 & reconstructed in 1991

McCoy Road Bridge over Town Line Brook built in 1948

Department of Transportation maintained bridges:

Jarmany Hill Road Bridge over Town Line Brook built in 1970

Route 124 Bridge over the Gridley built in 1974

Route 123 Bridge over the brook built in 1996

With the continual eroding and deterioration of our bridges, we must continue to support the warrant article for a bridge fund. The Department of Transportation, in the near future, could mandate us that a bridge or bridges will have to be closed, because they are no longer safe, which will become a burden for Sharon residents. Let's not wait till we are forced. Again, the idea is to have this fund, so that within 3-4 years, we will have money to get started on bridgework. The above is a summary of when our bridges were built.

CLOSING

As I write this report, winter presently is not over. February 1, 2002 brought about a serious ice storm creating the downing of large trees, debris and power lines on our roads and throughout neighboring towns. Thus, causing emergency concerns regarding safety in town. I would like to thank our Emergency Management Director Barry Rhodes, the Selectmen and residents of Sharon who immediately came together and helped in the co-ordination of the removal and cleaning of our roads because of the downed trees. With Sharon being a small town, it's nice to have the cooperation of people when a serious situation arises to work together to resolve the current problem at that time.

As Sharon's Road Agent I would like to thank the residents and Selectmen of the town for your continued support.

Respectfully submitted,

Pete Paris
Road Agent
Town of Sharon

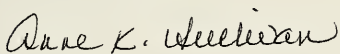
SHARON TRAFFIC SAFETY COMMITTEE

Because of perceived traffic problems on Sharon's roads, and beginning with a mandate from Town Meeting 2001 and with money from interested townspeople, The Sharon Traffic Safety Committee (STSC) was formed. Members are Pat Boyd, Dan Claff, Harry Dermody, Peter Paris, Anne Sullivan, with Peet Rapp appointed as Selectmen's representative.

The Committee met four times. Anne Sullivan attended a Traffic Calming conference and received information from several State traffic experts including Carol Murray, DOT Commissioner. Jeffry B. Porter, Senior Planner of Southwest Regional Planning Commission (SWRPC) participated in a meeting of STSC. The possible use of a speed monitoring awareness trailer is being studied. Two SWRPC traffic counts produced summary reports of traffic violations and speeding (results available at Town Meeting.) . Captain Broderick of the Hillsborough County Sheriff's Office informed the Committee of the results of his patrols (also available at Town Meeting.) Captain Broderick has obtained a verbal OK for State funding for 60 hours of safety patrols for 2002, which will be directed to weekend days and some early evenings. He also believes he will obtain another grant of \$1000 for purchase of a radar unit, rather than needing to borrow one from New Ipswich. The Town will need to fund another \$700 to \$800, depending on which unit he chooses.

Heavy truck and speeding violations on Nashua Road were reduced, as was speeding on other Sharon roads, particularly Route 123. The limited amount of police patrolling Sharon has been able to do so far has proven effective, as statistics to be presented at Town Meeting 2002 will show.

Respectfully submitted,

A handwritten signature in cursive script, reading "Anne K. Sullivan".

Anne K. Sullivan

Chairman

Treasurer's Report

The March Town Elections brought Sharon a new Treasurer, Dan Claff, 442 Route 123 (aka Three Maples Bed & Breakfast). The Town thanks Deborah Blair, who has moved from Sharon, for her prior service.

Advantageous changes have been made with Town Accounts during 2001:

- The number of separate accounts has been reduced, and the remaining accounts have been moved under the umbrella of a special, insured, high-interest yield account, substantially increasing the yearly interest.
- Accounting has been reorganized onto computer on Quickbooks software, and checkwriting is also computer generated and integrated with the Quickbooks system. This will reduce audit costs.
- A monthly accounts report is now given to Selectmen and the Conservation Commission to facilitate their work.
- The Quickbooks software permits Special Financial reports of various kinds at the touch of a button and lets the Town track income and expenses without added costs.

Respectfully submitted,
Daniel L. Claff, Treasurer

Trustees of the Trust Funds Report
March 2002

The Trustees, who are John MacEachran, Patricia Boyd, and Patricia Jacobson, met on May 17, 2001 and on January 7, 2001.

At its May meeting, the Trustees affirmed continuing to use the MBIA, (the Municipal Investors Service Corporation) for investment of trustee fund accounts. This service is a NY state corporation which has pooled funds, state by state, for municipal organizations. Sharon funds are pooled in the NH Public Deposit Investment Pool. Additionally, the Trustees agreed to assess the condition of the Jarmany Hill and McCoy Road cemeteries.

During the late summer months, volunteers working with the Conservation Commission, assessed the Jarmany Hill cemetery. Don and Elizabeth Hart graciously volunteered to organize and coordinate the information collected from the Jarmany Hill cemetery.

At its January meeting, the Trustees received these data. The Hart report noted nineteen gravestones in need of repair for the Jarmany Hill cemetery. John MacEachran assessed the McCoy Road cemetery, noting two damaged stones. John reported this information to the Selectmen 1/9/02 to obtain approval to use the appropriate trust funds for these repairs.

The committee agreed to meet on the first Mondays of June and December.

WINTER ROAD POLICY

TOWN OF SHARON

(Revised 12/31/1999)

Sharon's Winter Road Policy is to try and maintain and make our roads as safe as possible during the winter season. The roads maintained by the Town of Sharon are: Nashua Road, Temple Road, Greenleaf Road, Mountain Road, McCoy Road, Cross Road, Sliptown Road, Spring Hill Road starting at the intersection of Jarmany Hill Road to the Jaffrey/Sharon town line, and Mill Road. State maintained roads are: Route 123, Route 124, Jarmany Hill Road, and Spring Hill Road from the intersection of Jarmany Hill Road to the Sharon/Peterborough town line.

Sharon's school bus route will be maintained first because of the need to have our roads as safe as possible for the transporting of our students.

Sharon does not use a large amount of salt, therefore, our roads, depending on the season, could be ice and snow covered for a period of time. When this occurs, the town will do its best to try and remove as much as possible from the surface of the road by means of a grader or other equipment.

Plowing our roads will not commence until snow has accumulated to a sufficient amount, unless slippery road conditions occur first. Roads will continue to be plowed according to the accumulation of snow as determined by the Road Agent.

After completion of each snow and or ice storm, roads will be sanded if necessary, to help the covered roads melt and make our roads safe.

Driveway plowing across Town roads will not be allowed. This narrows the road and compacts the snow bank, making it much more difficult for our contractors to plow and push back snow. This will be enforced by the Road Agent.

During the course of the winter, as snow depths get increasingly higher, and our roads get narrower, roads will be widened and snow pushed off to the sides as much as possible.

RSA 215-A:6 states OHRV's are not permitted to operate on the traveled portion or within the right-of-way or any public way, including roads, streets, highways, bridges, parking lots, sidewalks or ways that are maintained by any city, town, county, state or federal agency, except when specifically allowed and posted.

It is unlawful to:

- Operate as to endanger any person or damage property
- Operate on any road or within the right-of-way except where authorized and posted
- Chase or harass wildlife
- Operate on town roads or sidewalks unless posted for OHRV's

- Operate on or across any highway bridge unless posted as open for OHRV's
- Tow any person or sled without a rigid hitch.

The town does not allow snowmobiling on town roads.

It is important that people take into account and be aware of weather and road conditions while driving Sharon's roads. Please drive cautiously and safely at a reasonable rate of speed, so as not to endanger other vehicles and or pedestrians.

TO ALL A SAFE WINTER

Peter Paris, Road Agent
TOWN OF SHARON

MEETING SCHEDULES

Meetings held at the Brick Schoolhouse
432 Route 123

924-9250

Selectmen	2 nd Wednesday of the Month	7:30 p.m.
Town Clerk	Every Tuesday	6-8 p.m.
Planning Board	2 nd Wednesday of the Month	7:30 p.m.
Conservation Commission	2 nd Monday of the Month	7:30 p.m.

All other committees meet as announced.



Home Healthcare, Hospice & Community Services

PO Box 564
69L Island Street
Keene, NH 03431
603-352-2253
800-541-4145
Fax: 603-358-3904

PO Box 343
Arborway
Charlestown, NH 03603
603-826-3322

PO Box 496
Community Lane
Peterborough, NH 03458
603-532-8353

PO Box 1089
10 Main Street
Wilton, NH 03086
603-654-2820

December 6, 2001

Board of Selectmen
Route 123
Sharon, New Hampshire 03458

Dear Selectmen:

Enclosed please find the HCS - Home Healthcare, Hospice and Community Services - Annual Report to Sharon. The Annual Report includes statistical and financial information about the services provided to residents this year. We hope that you will consider including this information in the Town Report to let residents know about the services that are available to them.

In 2002, we are requesting an appropriation of \$518.00 to continue home care services in Sharon. The home care appropriation will continue to cover services that assist residents, particularly those who are senior citizens, to recover at home, or to remain independent at home. These services include visiting nurses, rehabilitation therapists, home health aides and homemakers. In addition, health promotion clinics, hospice care, prenatal care, and well child clinics are available to Sharon residents. Social work and outreach home visits are also available to connect residents with other resources that may assist them.

HCS continues to make every effort to seek funding for patient care from a variety of sources. In 2001, federal and state assistance, as well as fund raising efforts have helped us to maintain the cost of care within the town's appropriation. However, with the increasing need for home care services particularly by elderly residents, and the uncertainty of other sources of funding, we respectfully request that the home care appropriation remain at the current level.

Please do not hesitate to contact me at 352-2253 if you have any questions regarding this request.

Sincerely,

Susan Ashworth
Director of Community Relations

enc.

Visit our Web Site at www.hcsservices.org



HCS - HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES
REPORT TO THE TOWN OF SHARON
JANUARY 1, 2001 TO DECEMBER 31, 2001

ANNUAL REPORT

In 2001, HCS - Home Healthcare, Hospice and Community Services continued to provide home care and community services to the residents of Sharon. The following information represents a projection of HCS's activities in your community in 2001. The projection is based on actual services provided from January to September 2001 and an estimate of usage during October, November and December.

SERVICE REPORT

SERVICES OFFERED

SERVICES PROVIDED

Nursing	71 Visits
Physical Therapy	0 Visits
Speech Pathology	0 Visits
Occupational Therapy	0 Visits
Medical Social Worker	0 Visits
Homemaker	0 Hours
Nutritionist	0 Visit
Home Health Aide	129 Visits
Adult In-Home Care	368 Hours

Total Unduplicated Residents Served: 7

Prenatal care, hospice services, and regularly scheduled wellness clinics and child health clinics are also available to residents. Town funding partially supports these services.

FINANCIAL REPORT

The actual cost of all services provided in 2001 with all funding sources is projected to be \$18,329.00.

These services have been supported to the greatest extent possible by Medicare, Medicaid, other insurances, grants and patient fees. Services that were not covered by other funding have been supported by your town.

For 2002, we request an appropriation of \$518.00 to continue home care services to Sharon residents.

Thank you for your consideration.

